above Rs. 150 as provided for in Clause 3 of Article 270, Mysore Account Code, Volume I, in the case of pattadars outside the district, smaller sums being required to be sent through the Revenue Money Order. The Comptroller, however, apprehends that the work of the Account Offices will increase if the issue of Remittance Transfer Receipts *at par* for voluntary payments within the District is authorised as proposed by the Revenue Commissioner and suggests that the issue of Remittance Transfer Receipts may be permitted on payment of premium only and be limited to sums exceeding Rs. 150 and that Rule 91 of the Land Revenue Rules under the Land Revenue Code may be revised accordingly.

4. Government after considering all aspects of the case are of opinion that Rule 91 of the Land Revenue Rules which allows the pattadars the privilege of crediting Land Revenue due in any Taluk within the District or in the District Treasury, with the previous permission of the Deputy Commissioner, does not require modification and that the issue of the Remittance Transfer Receipts for Land Revenue Collections from one Taluk to another in the same District in which the demand arises is not necessary. In modification of the direction in this behalf contained in paragraph 4 of Government Order of 7th November 1924, Government direct that Land Revenue belonging to one Taluk but paid to the Treasury of another in the same District be credited to the final head in the accounts of the latter. With a view to facilitate these collections being separated from the rest of those pertaining to the Taluk and sorted for transmission promptly to the Taluks concerned, Government direct the use of a coloured chellan form easily distinguishable from the ordinary chellan. The Revenue Commissioner is requested to take needful action in consultation with the Superintendent, Government Printing, for the printing and supply of the special forms of chellans to the Taluks for use. With the adoption of this arrangement and the strict observance of the revised rules laid down in Government Order No. R. 7559-70—L. R. 20-24-77, dated 27th June 1925, in the matter of verification of Departmental credits with the Treasury Accounts, Government consider that the correct preparation of Land Revenue Demand, Collection and Balance returns in Taluk Offices will be ensured and no change in the Standing Orders is necessary.

B. SRINIVASA IYENGAR,
Secretary to Government,
Revenue Department.

FINANCIAL SECRETARIAT.

Calculation of rent.

READ—

Government Order No. P. W. 1908-58—M. 10289-10339, dated 8th June 1921, laying down rules for the calculation of rent on buildings provided as residences to Government Officers.

2. Letter No. W. A. D. Mis. 982, dated 5th December 1925, from the Comptroller, requesting orders as to whether charge allowances drawn by Sub-Assistant Surgeons should be considered as part of their salary for calculation of rent.

ORDER NO. FL. 4969-50-28—G. F. 221-25-2, DATED 1ST MARCH 1926.

The Government Order read above does not define how "Salary" should be understood for calculating rent. It is necessary to supply this omission and Government are accordingly pleased to direct that salary, for the purpose of the said order be understood as meaning all emoluments drawn by an occupant whether from General Revenues or from a Local Fund, and Pension, if he is in receipt of pension, excluding only Travelling and Conveyance Allowances and tentage.

This order will have effect from 1st March 1926.

M. N. KRISHNA RAO,
Financial Secretary to Government.

RIALWAY SECRETARIAT

Agreement.

READ—

Letter No. 141, dated 20th—21st October 1925, from the Agent, Mysore Railways, stating that it is considered desirable to take agreements of service from all the Gazetted Officers in the non-pensionable service of the Mysore Railways and forwarding, for sanction of Government, a draft form of agreement which is in accordance with that prescribed in the State Railway Open Line Code, Volume II, Appendix 8, with slight alterations to suit this Railway.